IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

WEDNESDAY, THE 14TH MARCH 2007 / 23RD PHALGUNA 1928

WP(C).No. 18593 of 2003(L)

PETITIONER:

V.CHEROOTTY, S/O. AYYAPPAN,
AGED 58 YEARS, PRAVEEN JEWELLERY BHOOMI
VATHUKAL, KODIYWA P.O.

BY ADV. SRI.K.ANAND

RESPONDENTS:
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1. SALES TAX OFFICER, VATAKARA.

2. DEPUTY TAHSILDAR, REVENUE RECOVERY,
NILAMBUR.

BY GOVERNMENT PLEADER SRI. C.K. GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 14/03/2007 THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ORDER ON I.A. 4406 OF 2003 IN WPC 18593 OF 2003

DISMISSED

14.3.2007 SD/-C.N.RAMACHANDRAN NAIR, JUDGE.

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1 TRUE COPY OF REPRESENTATION DATED 4.6.2000 SENT BY PETITIONER TO THE 1ST RESPONDENT.

EXT.P2 TRUE COPY OF LETTER DATED 10.1.2003 SENT BY ADDL. SALES TAX OFFICER I, VATAKARA TO THE PETITIONER.

EXT.P3 TRUE COPY OF DEMAND NOTICE DATED 12.7.2002 SENT BY 2ND RESPONDENT TO THE PETITIONER.

EXT.P4 TRUE COPY OF DEMAND NOTICE DATED 12.7.2002 SENT BY 2ND RESPONDENT TO THE PETITIONER

EXT.P5 TRUE COPY OF NOTICE SENT BY TAHSILDAR, NILAMBUR TO THE PETITIONER.

RESPONDENTS' EXHIBITS: NIL

TRUE COPY

P.S. TO JUDGE.

C.N.RAMACHANDRAN NAIR,J.

W.P.C. NO. 18593 OF 2003

Dated this the 14th day of March, 2007

JUDGMENT

Heard counsel for the petitioner and Government Pleader. While the case of the petitioner is that petitioner closed business and therefore no arrears of tax is due, Government Pleader reported that closure of business in 2000 was accepted, but arrears pertain to the years 1994-95 and 1995-96. Petitioner also appears to have informed the department that arrears are not cleared on account of financial difficulty. In the circumstances O.P. challenging the demand is unsustainable and only to be dismissed. However since Amnesty benefit was granted in 2004, that is during the pendency of the O.P., I feel petitioner can be granted 50% reduction in interest if arrears are paid with 50% of interest on or before 30.4.2007. If payments are not paid as above, then respondents will proceed for recovery of the actual arrears with full interest.

O.P. is disposed of as above.

(C.N.RAMACHANDRAN NAIR)
Judge